under the P.W. Major Head concerned, irrespective of the object for which assistance is to be given. Thus an irrigation work will be classified under "Grants-in-aid" under the Major Head "18 Other Revenue Expenditure" and Civil Works, such as buildings or roads debited under "Grants-in-aid" in the Major Head "50 Civil Works".

5. In the case of (a) Contribution Works, which are executed partly from General Revenues and partly from the funds of the Local Bodies and (b) Irrigation Contribution Works, which are financed partly by Government and partly by private bodies, the Government contribution or an instalment of it will be paid only after the Local Body or private body has paid its own share in advance. Thus in the case of a work costing Rs. 2 lakhs to which Government has undertaken to contribute Rs. 1.5 lakhs, an instalment of Rs. 30,000 may be paid by Government as soon as the local or private body concerned makes a payment of Rs. 10,000. The bills on which the Government contribution is adjusted in the above manner should be countersigned by the Executive Engineer who should secure strict compliance with the rule. If, however, it is not desirable to suspend the works pending receipt of contribution from the local or private body, Government money may be spent in advance of its turn, but interest shall be charged at 5 per cent per annum on the amount so spent for the period it is advanced. In such cases, a demand for payment of the contribution shall ordinarily be made at least a month before the money is required, and the date on which it should be paid specified in the demand, and interest will accrue from that date or from such later date on which Government money may be actually advanced. If the allotment in a year is not sufficient to make the advance pending receipt of contributions from the local or private body concerned, orders of Government have to be obtained for provision of funds well in time. In cases where the excesses are comparatively small, appropriation to cover such excesses as are not expected to be cleared before the end of the financial year, shall be obtained from Government in December of each year under the suspense head "Miscellaneous—Public Works Advances".

6. The rule regarding the recovery of interest on Government money spent in advance of its turn may be relaxed in case of an amount spent in advance of the first instalment payable by a local body for a contribution work which is partly financed by that body by means of a loan. For on Government money spent in advance of the second and subsequent instalments, however, interest shall be charged unless ordered otherwise by Government in any particular case.

7. A contribution paid by a local body or a private person or body with the express object of meeting the whole or part of the cost of construction by the Public Works Department, of a specific work which is eventually to become the property of Government, should be credited in P.W. accounts to the debt head "P.W. Deposits". The Government share of expenditure will be met from grants under the relative Major Heads, *viz.*, "50 Civil Works" or "18 Other Revenue Expenditure".

8. Whenever Government do not waive the levy of Establishment and Tools and Plant charges, the contribution by private or local bodies should include charges on account of the above also. No charges for audit of accounts will be levied in such cases.

9. Water Supply Works executed from loans granted by Government to Local Bodies, will be accounted for directly against the Loan Account under "R. Loans and Advances".

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

Issues certain instructions regarding strict adherence to Code Rules in regard to the prompt adjustment of Advances of Travelling Allowance originally drawn before such advances are subsequently drawn.

OFFICIAL MEMORANDUM.

No. FL. (B) 2609-709—C. R. 3-54-1, DATED BANGALORE, THE 24TH MAY 1954.

It is brought to notice by the Accountant-General, Mysore, Bangalore, that in some cases, subsequent advances of travelling allowance have been drawn before

adjustment of the previous advances drawn by the officer in contravention of the provisions of Article 303 (b) (2), Mysore Financial Code, Volume I.

Government direct that all officers should adhere strictly to the Code Rules referred to above and that any contravention of the same will be severely noticed.

N. MADHAVA RAO,
Secretary to Government,
Finance Department.

LOCAL SELF-GOVERNMENT AND PLANNING SECRETARIAT.

Approves the Rules for regulating the levy and collection of duty at one per centum in respect of sales, etc., on the amount of consideration in Gubbi Town Municipality.

READ—

Letter No. R2. C. 1942-900—53-54 dated 1st April 1954 from the Commissioner for Local Self-Government, in Mysore, Bangalore, requesting sanction to the draft rules for regulating the levy and collection of the duty at one per centum in respect of sales, gifts and mortgages on the amount of consideration in Gubbi Town Municipality, as resolved by the Town Municipal Council, Gubbi, in its meetings held on 6th August 1952 and 12th September 1952 and stating that the prescribed formalities have been observed in this behalf.

ORDER NO. L. 1772-9—ML. 111-54-6, DATED BANGALORE, THE 18TH MAY 1954.

The appended rules framed by the Town Municipal Council, Gubbi, for regulating the levy and collection of duty at one per centum in respect of sales, gifts and mortgages in Gubbi Town Municipality as proposed by the Council are approved.

The above levy shall come into effect from 15th June 1954.

G. V. K. RAO,
Secretary to Government,
Local Self-Government and
Planning Departments.

APPENDIX.

Rules framed by the Gubbi Town Municipal Council under Sections 46 (1) (h) and 61 (xiii) read with Section 65 (1) and (3) of the Mysore Town Municipalities Act, 1951, for regulating the levy and collection of the duty on transfers of immoveable property in the form of a surcharge to be levied by the Gubbi Town Municipal Council.

1. (i) The transfer duty imposed under sub-clause (xiii) of clause (b) of Sections 61 and 65 of the Mysore Town Municipalities Act, 1951, on the instruments of sale, gift and mortgage of immoveable property situated within the limits of the Gubbi Town Municipality where the levy of surcharge has been sanctioned by Government, executed after the introduction of the above duty, shall be paid and recovered in the same manner and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900.

(ii) A rate of one per cent on the amount of consideration, the value of the property or the amount secured by the mortgage as set forth in the instruments, shall be levied.

2. (i) Whenever any instrument referred to in Rule 1 is presented before the Rsgistering Officer, he shall see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900, are set forth separately in the instrument in respect of the property situated within the limits of the Gubbi Town Municipality as required by Section 65 of the Mysore Town Municipalities Act, 1951.

(ii) If the said particulars be not so separately set forth in any such instruments, the said officer must impound it and forward it the nearest officer exercising powers of a Deputy Commissioner under Section 40 of the Mysore Stamp Act, 1900, calling his attention to Section 64 of the Mysore Stamp Act, 1900, as extended by Section 65 of the Mysore Town Municipalities Act, 1951.